§44.30

General Accounting Office or the Office of the Inspector General verifies the information in statements the Governor or designated official furnishes or if the Department determines it is not necessary. Payments to Local Governments for Acquisitions or Interest in Lands Acquired for Addition to the National Park System or National Forest Wilderness Areas (31 U.S.C. 6904).

§ 44.30 How does the Department make payments for acquired lands?

This section describes how the Department disburses payments for Acquisitions or Interest in Lands Acquired for Addition to the National Park System or National Forest Wilderness Areas (section 6904 payments).

- (a) The Department disburses section 6904 payments to qualified local governments only if the administering agency supplies the following information for each qualified local government:
- (1) Acreage or interests in land for which the payments are authorized;
- (2) Any other information the Department may require to certify payments to each qualified local government.
- (b) The Department disburses payments under this section only for a period of 5 years from the date the land was conveyed to the United States.

§ 44.31 How does the Department calculate payments for acquired lands?

The Department calculates section 6904 payments by determining 1 percent of the fair market value of the purchased land and comparing the result to the amount of real estate taxes paid on the land in the year before Federal acquisition. The payment to qualified local governments will be the lesser of the two.

PAYMENTS TO LOCAL GOVERNMENTS FOR INTEREST IN LANDS IN THE REDWOOD NATIONAL PARK OR LAKE TAHOE BASIN

§ 44.40 How does the Department process payments for lands in the Redwood National Park or Lake Tahoe Basin?

This section describes how the Department disburses payments for lands in the Redwood National Park or Lake Tahoe Basin (section 6905 payments).

- (a) The Department disburses payments to qualified local governments only if the administering agency supplies the following information for each qualified local government:
- (1) Acreage or interests in land for which the payments are authorized; and
- (2) Any other information the Department may require to certify payments to each qualified local government.
- (b) The Department disburses payments until 5 percent of the fair market value is paid in full.

§ 44.41 How does the Department calculate payments for lands in the Redwood National Park or Lake Tahoe Basin?

- (a) The Department calculates section 6905 payments by determining 1 percent of the fair market value of the purchased land and comparing the result to the amount of real estate taxes paid on the land in the year prior to Federal acquisition. The payment to qualified units of general local government will be the lesser of the two.
- (b) The Department disburses payments annually for a period of 5 years beginning in the year immediately following the year of Federal acquisition of the land or interest.
- (1) The difference, if any, between the amounts actually paid during each of the 5 years and 1 percent of the fair market value will be deferred to future years. However, a payment or any portion of a payment not paid because Congress appropriated insufficient monies will not be deferred.
- (2) The Department will begin annual payment of the deferred amount (calculated the same as in paragraph (a) of this section) starting with the sixth